

# State of South Dakota

EIGHTY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2006

573M0628

SENATE TAXATION COMMITTEE ENGROSSED NO.

**HB 1232 - 02/17/2006**

Introduced by: Representatives Roberts, Bradford, Dennert, Elliott, Gassman, Glenski, Glover, Haley, Halverson, Lange, Miles, Sigdestad, Street, Thompson, and Van Norman and Senators Koetzle, Bartling, Hanson (Gary), Hundstad, Nesselhuf, and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the freeze on  
2 property assessments for disabled and senior citizens.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-6A-4 be amended to read as follows:

5 10-6A-4. ~~Applications~~ The application for the real property tax assessment freeze provided  
6 under this chapter shall be ~~made~~ annually submitted on or before April first on forms prescribed  
7 by the secretary of revenue and regulation. ~~Forms~~ The form shall be made available to the  
8 county ~~treasurers~~ treasurer who shall, upon request of an applicant, assist the applicant in  
9 completing the ~~forms~~ form. A person failing to comply with the April first deadline for the  
10 previous year, but otherwise qualifying for the real property tax assessment freeze provided  
11 under this chapter, may petition the board of county commissioners to recalculate the taxes  
12 based on the valuation the person would have received under this program and abate the  
13 difference in taxes.

14 Section 2. That § 10-18-2 be amended by adding thereto a NEW SUBDIVISION to read as



1 follows:

2 The board may abate or refund the taxes pursuant to section 1 of this Act.